



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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GOVERNOR

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Bulletin No. 15 of 2016
November 29, 2016

2017 PROPERTY TAX APPEAL PROCEDURES

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
2017 Assessed Value and/or Tentative Taxable Value	March 2017*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	May 31, 2017 Industrial, Developmental or Commercial Class by Petition July 31, 2017 Residential, Timber-Cutover or Agricultural Class by Petition
2017 Poverty Exemptions Under MCL 211.7u	March 2017* OR <hr/> July or Dec 2017*	NO REVIEW AUTHORITY <hr/> NO REVIEW AUTHORITY	NO REVIEW AUTHORITY <hr/> NO REVIEW AUTHORITY	July 31, 2017 by Petition <hr/> Within 35 Days of Denial by Petition
2017 Assessment Classification	March 2017*	NO REVIEW AUTHORITY	June 30, 2017	NO REVIEW AUTHORITY except for appeals filed by Treasury
Denial by Assessor of Eligible Manufacturing Personal Property Exemption (MCL 211.9m and 211.9n)	March 2017*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition

2017 PROPERTY TAX APPEAL PROCEDURES

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QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of Continuation of 2016 Qualified Agricultural Exemption for 2017	March 2017*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2017 by Petition
Denial by Assessor of Qualified Agricultural Exemption for 2017	July or Dec. 2017 for 2017 Exemption Only *	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition
Qualified Agricultural Exemption which was NOT on the 2016 and/or 2017 Tax Roll	July or Dec. 2017 for 2016 and/or 2017 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition

PRINCIPAL RESIDENCE EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor OR by auditing County of Principal Residence Exemption for 2014, 2015, 2016, 2017	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition
Principal Residence Exemption which was NOT on the 2014, 2015, 2016 and/or 2017 Tax Roll	July or Dec. 2017*	Within 35 Days of Board of Review Action	NO REVIEW AUTHORITY	Within 35 Days of Final Decision by Department of Treasury by Petition
Denial by Assessor due to Rescission of Principal Residence Exemption	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition
Treasury Denial of Principal Residence Exemption	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial	NO REVIEW AUTHORITY	Within 35 days of the final decision by Department of Treasury by Petition

*Contact your local unit of government for the dates of the Board of Review